S.B. Civil Misc. Application No.34/2007
IN
S.B. Civil Sales Tax Revision No.261/2004

ACTO, Ward-I, Rajsamand.
vs.
M/s. Sheru Marbles.

Date : 18.5.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr.Sangeet Lodha, for the applicant/petitioner.

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Heard.

The sales tax revision no.261/2004 was dismissed ex-parte on 21.8.2006.

Learned counsel for the applicant has submitted an application pointing out that inadvertently, the last para in the order dated 21.8.2006 has been mentioned which has nothing to do with the controversy which was involved in sales tax revision no.261/2004.

The contention of learned counsel for the applicant appears to be correct and it appears that the said para has been mentioned in the order dated 21.8.2006 from any other order which was not passed in the present revision petition.

Therefore, the following para is deleted from the order dated 21.8.2006 :-

> "In view of the decision given by this Court in the case of Commercial Taxes Officer, Sri Ganganagar vs. M/s. Sadulshahar Krai Vikrai Sahakari Samiti Ltd. & Anr. Reported in 2003(3) WLC (Raj.) 194, this revision petition is also hereby dismissed as the issue raised in the present revision does not survive as this Court held that the plant and machinery embedded with the land of the factory are immovable property, hence, not taxable and, therefore, the lease rent in this case is not taxable."

In place of above para, the following line may be added :-

> "In view of the above, this revision petition is dismissed."

Consequently, this application is allowed.

(PRAKASH TATIA), J.

S.Phophaliya